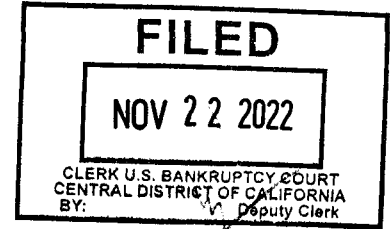


1 *Smith, Andre Mario*. Esquire  
2 7938 Broadway No. 1263  
3 Lemon Grove, California, 91946  
4 619-813-2881  
5 Fax Number: N/A  
6 andmarioith@yahoo.com  
7 Attorney in-Fact; Lawful Counselor for:  
8 *Special Interested Party Andre Mario Smith;*  
9 and *andre-mario: smith.*  
10 **Special Appearance Only**  
11 ANDRE MARIO SMITH, Pro Se



7 **UNITED STATES DISTRICT COURT IN AND FOR THE**  
8 **CENTRAL DISTRICT OF CALIFORNIA**  
9 **BANKRUPTCY DIVISION**

10 In re:  
11 CRESTLLOYD, LLC,  
12  
13 Debtor without Possession.

) Case No.: 2:21-bk-18205-DS  
) Chapter 11  
) **SPECIAL INTERESTED PARTY Andre**  
) **Mario Smith, by and through its duly**  
) **authorized representative, NOTICE OF**  
) **SECOND MOTION AND SECOND**  
) **MOTION FOR ACCEPTANCE TO**  
) **INCLUDE FULL SETTLEMENT &**  
) **CLOSURE AND ORDER(S) FOR**  
) **TRANSFER AND OTHER**  
) **CONFIRMATION(S) SUPRA**  
) **PROTEST; MEMORANDUM OF**  
) **POINTS AND AUTHORITIES IN-**  
) **SUPPORT THEREOF; OFFICE OATH**  
) **ACCEPTANCE CERTIFICATE;**  
) **AFFIDAVIT/DECLARATION; ORDER**  
) **(refers to Second Interim Application of**  
) **Levene, Neale, Bender, Yoo & Golubchik**  
) **L.L.P. for approval of fees and**  
) **reimbursement of expenses)**

Hearing

Date: December 01, 2022

Time: 11:30 a.m.

Place: Courtroom 1639

255 E. Temple Street

Los Angeles, CA 90012

**VIA ZOOMGOV ONLY**

23 **Greetings to all these presents shall come.**

**Notice to Agent is Notice Principal.**

24 **Know all men by these presents.**

**To each Parties and their Attorney of Record.**

25 **Notice to Principal is Notice to Agent.**

28 Notice of Second Motion and Second Motion for Acceptance to include full Settlement and  
Closure, Transfer and other Confirmation(s) Supra Protest; Memorandum of Points and  
Authorities In-Support Thereof; Office Oath Acceptance Certificate; Affidavit/Declaration;  
Order.

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1       **NOTICE IS HEREBY GIVEN, PLEASE TAKE NOTICE** that on December 01,  
2 2022, or as soon there-after as the matter can be heard in Courtroom 1639 on the 13th floor  
3 of the United States Bankruptcy Court, 255 E. Temple Street, Los Angeles, CA 90012,  
4 Special Interested Party Andre Mario Smith (“the-one”) will, and by this Notice filing  
5 hereby does, move this court for, by and through its duly authorized representative, *Second*  
6 *Motion for Acceptance to include full settlement and closure and Order(s) for transfer and*  
7 *other confirmation(s) Supra Protest* referring to Second Interim Application of Levene,  
8 Neale, Bender, Yoo & Golubchik L.L.P. for approval of fees and reimbursement of  
9 expenses.

10       **NOTICE IS HEREBY GIVEN, PLEASE TAKE FURTHER NOTICE** that, the  
11 courtroom will be closed to the public and the hearing will be held via Zoomgov, which  
12 provides both audio and video access. All parties and members of the public may connect to  
13 the hearing free of charge. Zoomgov connection information for this hearing will be posted  
14 on the Courts public calendar for Judicial Officer Saltzman, accessible on the court's  
15 website: <http://ecf-ciao.cacb.uscourts.gov/CiaoPosted/default.aspx>. More information on  
16 using Zoomgov to participate in this hearing is available on the Court's website at the  
17 following web address: [http://www.cacb.uscourts.gov/news/zoom-video-hearing-guide-](http://www.cacb.uscourts.gov/news/zoom-video-hearing-guide-participants)  
18 participants.

19       **NOTICE IS HEREBY GIVEN, PLEASE TAKE FURTHER NOTICE** that the-one  
20 hereby appoints Judicial Officer Deborah J. Saltzman (“trustee”) trustee of the instruments  
21 dated January 31, 2022, filed and accepted without recourse or rebuttal in the amount certain  
22 \$ 999,999,999 at the above-captioned tribunal February 16, 2022, docket no.: 128, and are  
23 duly authorized to use the-one exemption to negotiate said instruments expediently and  
24 remit payment to any and all parties meeting the requirements for remittance.

25       **NOTICE IS HEREBY GIVEN, PLEASE TAKE FURTHER NOTICE** that the-one  
26 hereby duly authorizes trustee to appoint and/or otherwise assign necessary duties to other  
27 parties, including but not limited to the U.S. Treasury to aid in the full settlement and  
28 closure. Each party is held harmless and duly authorized to cure and/or undermine defects.

**POINTS MEMERANDUM AND AUTHORITIES**

**INTRODUCTION**

1. It appears the-one seeks to settle and close the matter expediently and competently, including but not limited to full refund of Richard Saghians' \$141,000,000.00, with 7 months interest at the lawful rate and reimbursement of any/all other approved cost excluding legal fees/cost/etc.

**STATEMENT OF FACTS**

2. It appears Congress declares, in relevant part, Bible " the word of God." (See Public Law 97-280, 96 stat 1211 Oct 4 1982 & Executive Order 6100 of Sept 22 1990)
3. It appears all men and women know that the foundation of law and commerce exists in the telling of the truth, the whole truth, and nothing but the truth.
4. It appears an unrebutted affidavit stands as truth in commerce. It appears in commerce truth is sovereign. It appears truth is sovereign-and the Sovereign tells only the truth. It appears your word is your bond. (See Exodus 20:16; Psalms 117:2; John 8:32; II Corinthians 13:8)
5. It appears truth is expressed in the form of an affidavit. (See Leviticus 5:4-5; Leviticus 6:3-5; Leviticus 19:11-13; Numbers 30:2; Mathews 5:33; James 5:12)
6. It appears an unrebutted affidavit stands as truth in commerce. Claims made in your affidavit, if not rebutted, emerge as the truth of the matter. (See Peter 1:25; Hebrews 6:13-15. See also Legal Maxim: "He who does not deny, admits.")
7. It appears Statements in Affidavits that are not rebutted by opposing party's affidavit or pleadings may be accepted as true by trial court. He who does not deny, admits. A claim brought in law that is not contested or rebutted, then stands true. Hence silence to a controversy is considered consent to any judgment. (See Winsett v. Donaldson Mich 1976 244 N.W.2d 355)
8. It appears an unrebutted affidavit becomes the judgment in commerce. It appears there is nothing left to resolve. (See Hebrews 6:16-17) Here, it appears on February 16, 2022, the-one filed with the above-captioned tribunal, a duly executed: *Notice of*

1        *Revocation of and Collapse of Deed of Trust Affidavit* Acknowledged for All-  
2        Purpose(s) February 14, 2022 (See Docket No.: 128); an *Ownership Affidavit*  
3        Acknowledged for All-Purpose(s) February 14, 2022 (See Docket No.: 128); and an  
4        *Affidavit in Lawful Possession/Notice to Parties* Acknowledged for All-Purpose(s)  
5        February 14, 2022. (See Docket No.: 128)

6        9. It appears the Notice of Revocation of and Collapse of Deed of Trust, Ownership  
7        Affidavit, and Affidavit in Lawful Possession/Notice to Parties were not rebutted  
8        within the lawfully allotted time period of thirty (30) days and, therefore, stands as  
9        truth and judgment in commerce and the above-captioned tribunal as there is nothing  
10       else to resolve. It the-one declares, decrees, and affirms as much. It appears the-one  
11       believes evidence to the contrary does not exist.

12       10. It appears the-one filed, with the above-captioned tribunal, a duly executed: *UCC*  
13       *FINANCING STATEMENT Affidavit* duly executed and filed/accepted-privately with  
14       California State Secretary on September 03, 2021, Book & Page No(s): B0424-5626  
15       – B0424-5629; a *Security Agreement-Non-Negotiable Affidavit*, duly executed and  
16       filed/accepted-privately with (custodian of records) California State Secretary the  
17       2nd day of June, 2021, No.: 98082; a *Power of Attorney Unlimited Affidavit*, duly  
18       executed and filed/accepted-privately with (custodian of record) California State  
19       Secretary on the 2nd day of June, 2021, No.: 73909; a *Common Law Copyright*  
20       *Notice Affidavit* duly executed and filed/accepted-privately with (custodian of record)  
21       California State Secretary on the 2nd day of June, 2021, No.:54334; a *Hold Harmless*  
22       *and Indemnity Agreement Affidavit* duly executed and filed/accepted-privately with  
23       (custodian of record) California State Secretary on the 2nd day of June, 2021, No.:  
24       20876; a *United States of America, Department of State annexing*  
25       *Notice/Certificate/Affidavit* duly executed and filed/accepted-privately with  
26       (custodian of record) Secretary of State Rex W. Tillerson, successors and-or assigns  
27       February 26, 2018, No.: 18022467-4, and (custodian of record) California State  
28       Secretary on the 1st day of December, 2017, No.: 38911; an *American BAR*

1        *Association & International BAR Association Affidavit of Obligation-International*  
2        *Commercial Lien* duly executed and filed/privately-accepted with/by (custodian of  
3        record) California State Secretary on the 4th day of May, 2021, Registered Mail No.:  
4        RF 389 374 132 US; a *Private and Confidential Matters of Private Equity Affidavit*  
5        duly executed and filed/privately-accepted with/by (custodian of record) Office of the  
6        Attorney General, Attorney General of the United States William Barr, successors  
7        and/or assigns, U.S. Department of Justice December 18, 2020, Registered Mail No.:  
8        RF 389 375 331 US; a *Declaration of Political Status of andre-mario: smith (el)*  
9        *Affidavit-Correct the Fraud and/or Mistake and Make Declaration for Restoration of*  
10       *Proper Status Affidavit* duly executed and filed/privately-accepted with/by (custodian  
11       of record) Office of the Inspector General c/o Michael E, Horowitz, successor(s)  
12       and/or assign(s), Inspector General of the United States, April 29, 2022, Certified  
13       Mail No.: 7020 2450 0001 0419 1626; *AFFIDAVIT OF OWNERSHIP-DEED OF*  
14       *OWNERSHIP* Affidavit duly executed and witnessed by Jurat April 16, 2019;  
15       *PUBLIC, Private, and Legal Notice and Declaration to Rescind Church Membership*  
16       *Affidavit; Notice to Agent is Notice to Principal and Notice to Principal is Notice to*  
17       *Agent*, duly executed December 31, 2020; *Declaration of Sovereign Authority, And,*  
18       *Affidavit of Reservation of Rights UCC 1-308/1-207*, duly executed and witnessed by  
19       jurat September 22, 2021; a *MANDATORY NOTICE-Foreign Sovereign Immunities*  
20       *Act, Sections 1605 and 1607, NOTICE OF LIABILITY: 18 USC 2333, 18 USC 1341*  
21       *and 1342* Affidavit duly executed and acknowledged for All-Purpose(s) 28th day of  
22       February, 2018; a *Revocation and Termination of All Prior Power(s) of Attorney* duly  
23       executed and witnessed by jurat on 22nd day of September, 2021; an *AFFIDAVIT*  
24       *OF BENEFICIAL OWNERSHIP* duly executed, witnessed by jurat, and  
25       Acknowledged for All-Purpose(s) on 22nd day of September, 2021; an *AFFIDAVIT*  
26       *OF RECISSION, ANDRE MARIO SMITH*, duly executed and witnessed April 10,  
27       2018; a *Notice of Private Trust Arrangement* Affidavit duly executed, witnessed by  
28       jurat and Acknowledged for All-Purpose(s) 22nd of September, 2021; a *Fee*



*Schedule-Notice Against Trespass Affidavit* duly executed and Acknowledged for All-Purpose(s) July 31, 2022; an Offer Acceptance Notice Affidavit for 944 Airole Way, Los Angeles, California, 90077, (refers to Offeror: Crestlloyd,LLC, by and through its duly authorized representative Nile Niami, Acceptor: andre-mario: smith. REGISTERED MAIL No.: RF 384 358 861 US); a *Cease and Desist Notice Affidavit* (refers/related/pertaining to Concierge Auctions) for 944 Airole Way, Los Angeles, California, 90077, auction and all other interested parties, REGISTERED MAIL No.: RF 384 358 861 US; a UNITED STATES DISTRICT COURT IN AND FOR THE CENTRAL DISTRICT OF CALIFORNIA BANKRUPTCY DIVISION, Case No.: 2:21-bk-18205-DS, *Special Interested Party Andre Mario Smith Good-Faith, \$ 500,000,000.00 Winning Overbiddor Notice* (Lodged); a *California State Secretary UCC Financing Statement* for U.S. Bankruptcy Court, Central District of California, Case No.: 2:21-bk-18205-DS, Doc No.: 128, California Secretary of State book(s) and page number(s): B0651-4396 – B0651-4420; 944 Airole way, *the-one, bel-air trust GRANT DEED*.

11. It appears the items appearing in paragraph 10 were not rebutted within the lawfully allotted thirty (30) day time period and, therefore, emerges, stands as truth, the judgment in commerce and the above-captioned tribunal as there is nothing else to resolve. It appears the-one declares, decrees, and affirms as much. It appears the-one believes evidence to the contrary does not exist.

12. It appears on or before September 06, 2022, the-one filed with Superior Court of California in and for County of Los Angeles, LAX branch, W92 Division a duly executed and Acknowledged for All-Purpose(s) a Sovereignty Affidavit and Religious Freedom Affidavit.

13. It appears the items appearing in paragraph 12 were not rebutted within the lawfully allotted thirty (30) day time period and, therefore, each affidavit emerges, stands as truth and the judgment in commerce and the above-captioned tribunal as there is nothing else to resolve. It appears the-one declares, decrees, and affirms as much. It

1 appears the-one believes evidence to the contrary does not exist.

2 14. It appears in commerce for a matter to be resolved it must be expressed. (See Hebrews  
3 4:16; Philippians 4:6; Ephesians 6:19-21 & Legal Maxim: "He who fails to assert his  
4 rights has none.")

5 15. Here, it appears every man/woman has failed to assert his/her rights to the indigenous  
6 lands and, therefore, has none within the lawfully allotted thirty (30) day time period.  
7 As such, the unrebutted affidavits emerges, stands as truth, the judgment in  
8 commerce and the above-captioned tribunal as there is nothing else to resolve. It  
9 appears the-one declares and affirms as much. It appears the-one believes evidence to  
10 the contrary does not exist.

11 16. It appears, in law, acquiescence occurs when a person knowingly stands by without  
12 raising any objection to the infringement of their rights, while someone else  
13 unknowingly and without malice aforethought makes a claim on their rights.

14 17. Consequently, it appears the person whose rights are infringed loses the ability to  
15 make a claim, against the infringer, or succeed in an injunction suit due to the  
16 infringer's conduct.

17 18. It appears the term is most generally a kind of "permission" given by silence or  
18 passiveness.

19 19. Here, it appears every man/woman that may have rights to the indigenous lands has  
20 acquiesced to the infringement of his/her rights and has lost the ability to make a  
21 claim or succeed in an injunction suit due to the-ones acts.

22 20. It appears a rule of law permits one to assume a fact is true until such time as there is  
23 a preponderance (greater weight) of evidence which disproves or outweighs (rebutts)  
24 the presumption.

25 21. Here, it appears one may have assumed/presumed Richard Saghian ("not the-one")  
26 "owned" the indigenous lands, however, having been presented with the items listed  
27 in paragraphs 08, 10, and 12, an extraordinary overwhelming preponderance of  
28 evidence, this false-hood has been proven beyond a reasonable doubt to be false and

1 leaves no doubt the-one, in-fact and otherwise, is the only true, correct, and lawful  
2 steward, owner, holder, holder-in-due-course, landlord, Manor-lord, owner in lawful  
3 possession, affirmed occupant, the likes, and otherwise of the indigenous lands. It  
4 appears the-one declares, decrees, and affirms as much. It appears the-one believes  
5 evidence to the contrary does not exist.

6 22. It appears each presumption is based upon a particular set of apparent facts paired  
7 with established laws, logic, reasoning, or individual rights.

8 23. It appears if a fact is absolute it is not truly a presumption at all, but a certainty.

9 24. Here, it appears the-one has presented true and correct facts that would lead any  
10 prudent individual to believe with certainty he “owns” the indigenous lands, rebutting  
11 the presumption that not the-one is the “owner.” It appears the-one declares, decrees,  
12 and affirms as much. It appears the-one believes evidence to the contrary does not  
13 exist.

14 25. It appears the California Government Code provides, in relevant part, “...that after  
15 being acknowledged, any instrument... affecting the title to or possession of real  
16 property may be recorded.” (Government Code Section(s): 27201, 27201.5, 27287,  
17 and 27288)

18 26. It appears the word instrument means a written paper signed by a person or persons  
19 transferring the title to, or giving a lien on real property, or giving a right to a debt or  
20 duty. (Government Code Section 27279[a])

21 27. It appears the general purpose of recording statutes is to permit (rather than require)  
22 the recordation of any instrument which affects the title to or possession of real  
23 property, and to penalize the person who fails to take advantage of recording.

24 28. When properly executed, delivered and accepted, it appears a deed transfers title to  
25 real property from one person to another person; transfer may be voluntary, or  
26 involuntary by act of law, such as a foreclosure sale.

27 29. It appears priority of recordation ordinarily determines the rights of the parties if  
28 there are conflicting claims to the same parcel of land/property, i.e., the title thereto

1 or an interest therein.

2 30. It appears the instrument recorded first in the chain of title would generally achieve  
3 priority over subsequent recorded instruments.

4 31. Here, it appears the-one recorded its instrument first in the chain, February 16, 2022,  
5 long before not the-one ever made in appearance, or otherwise, in the Bankruptcy  
6 proceedings wherein the-one lawfully acquired its lawfully conveyed interest in the  
7 indigenous land.

### 8 CONCLUSION

9 32. the-one filed the instruments, on February 16, 2022, for redemption including, but  
10 not limited to: the full settlement and closure of the above-captioned case and; to  
11 remedy any harm that may, or may not, come to any-all parties affected by the  
12 transfer of lands most commonly known as 944 Airole Way, Los Angeles, california  
13 [90077], referred to herein as the One, Bel-Air.

14 33. Having received an Offer for the One, Bel-Air, referred to herein as the offer,  
15 available at theonesecrets.com as of 12/27/21, 5:55pm, on or before January 31,  
16 2022, referred to herein as the Point of No Return, considered the offer prior to the  
17 Point of No Return, evidence by Standard Forms 273, 274, 275, referred to herein as  
18 the Instruments, duly executed on or before the Point of No Return, and accepting the  
19 Offer prior to the Point of No Return, the One has a lawful contract with Crestlloyd,  
20 LLC, referred to herein as debtor and-or debtor without possession.

21 34. The-one has duly conveyed its' interest in the One, Bel-Air.

22 35. By its filing on February 16, 2022, [Docket No.: 128] the-one has extinguished all  
23 controversies in this matter.

24 36. Justiciability is the term of art employed to give expression to dual limitation placed  
25 upon federal courts by the case and controversy doctrine. (See *Flast v. Cohen*, 392  
26 U.S. 83, 94-95 [1968]).

27 37. Here, the-one has a lawful objection to discharge, a lawful contract with debtor-  
28 debtor without possession, accepted the controversies, and bonded the case [Docket

No.: 128] to settle said controversies, thereby extinguishing all controversies, removing jurisdiction of the above-captioned tribunal except administrating the full settlement and closure of the above-captioned case, and confirmation of transfer.

38. All other facts, circumstances, case law, and otherwise, hereby incorporated by reference.

39. 28 U.S.C permits the creation of this remedy. Title 12 USC 95a authorizes the administration and implementation of said remedy.

**Deborah J. Saltzman OFFICE OATH ACCEPTANCE CERTIFICATE**

I, Andre Mario Smith, by this writing, and my signature, hereby accept Deborah J. Saltzman Office Oath. (Insert/attach a certified copy of your [Deborah J. Saltzman] Office Oath here) Andre Mario Smith.

Andre Mario Smith. AMC.

Date: November 18, 2022

Peacefully,

By: AM Smith, AM.  
AM Smith. attorney in-fact; lawful-counselor for DEFENDANT:  
ANDRE MARIO SMITH  
all rights reserved.

***Acceptance Certificate***

13. I, Andre Mario Smith, Special Interested Party, hereby certify declare and affirm that I accept all charges, and/or debts against Debtor without Possession, except: all charges and/or debts against Debtor without Possession.

14. Please accept this *good-faith* certificate as proof/evidence of my *acceptance*.

DATE: November 18, 2022

Peacefully,

Andre Mario Smith.

Andre Mario Smith.  
All Rights Reserved.

**COMPLIANCE CERTIFICATE**

Counsel of Record hereby certifies that pursuant to Rule 8.204(c)(1) and/or 8.360(b)(1) of the California Rules of Court, the enclosed Appeal ANDRE MARIO SMITH is produced using 13-point Roman type including footnotes and contains approximately 3672 words, which is less than the total words permitted by the rules of court. Counsel relies on the word count of the computer program used to prepare this appeal.

Date: November 18, 2022

Peacefully,

 AM Smith.

*AM Smith. attorney in-fact; lawful-  
counselor for DEFENDANT:  
ANDRE MARIO SMITH  
all rights reserved.*

1 ***greetings to all these presents shall come; know all men by these presents:***

2 I, *Andre Mario Smith*, declare the following; it appears:

3 **Affidavit/Declaration/Wishes/Rogatory Letter**

- 4 1. Judicial Officer, I am here as the third-party Intervenor to make a Special Appearance  
5 as the Authorized Representative for the Special Interested Party *Andre Mario Smith*.
- 6 2. As an *american, amurru washitaw de dugdahmoundyah muur, autochthonous,*  
7 *indigenous, muur, original, natural man, NOT a 14<sup>th</sup> Amendment citizen* of the  
8 UNITED STATES et al. my authority comes from *jehovah, the most-high-highest,*  
9 and *Original Creator of all Trusts;*
- 10 3. to do an *Acceptance for Honor* for the debts owed by the Debtor without Possession,  
11 to forgive and discharge the Debtor without Possession debt and answer any/all  
12 prayer(s).
- 13 4. I accept for value/return/honor all charging instruments in this matter and make my  
14 exemption as Principal available for discharge of all obligations and charges  
15 connected with this case.
- 16 5. Special Interested Party *Andre Mario Smith*, by and through its duly authorized  
17 representative, has accepted the charges-debts against Debtor without Possession,  
18 except, the allegations-charges against Defendant, by declaration.
- 19 6. Please use my exemption for offset and adjustment of the Public charges against the  
20 court and release the proceeds to I immediately.
- 21 7. Please provide an accounting of the total amount of the Bill post settlement and  
22 closure of this account/case.
- 23 8. I accept your charge(s) for value-honor and consideration in return for Post  
24 Settlement and closure of **UNITED STATES BANKRUPTCY COURT,**  
25 **CENTRAL DISTRICT OF CALIFORNIA, LOS ANGELES DIVISION** et. al.  
26 Case No.: 2:21-bk-18205-DS, by-through: **Account No.:** 561-81-3598, **CUSIP No.:**  
27 **561813598CA;** and **AUTOTRIS No.:** 561813598, **SID No.:** CA/42615005, **Prepaid**  
28 **Account No.:** F88010273, **Posted Registered Mail No.:** RB723823976US.

1 9. Use my exemption and/or account information for full settlement and closure of this  
2 account/case as the account is prepaid and exempt from levy. (See Exhibit I, W-9;  
3 Exhibit II, UCC 1 Financing Statement; Exhibit III, Form 56; Exhibit IV; Power of  
4 Attorney)

5 I, the undersigned declare and affirm without penalty of perjury that the foregoing is true  
6 and correct.

7 *it is so ordered*

8 DATE: November 18, 2022

Peacefully recorded,

9 *©-m.lnc.*  
10 *Andre Mario Smith*  
11 *Smith, Andre Mario.*  
12 *attorney in-fact lawful counsel*  
13 *for: Andre Mario Smith.*  
14 *all rights reserved.*  
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**ORDER**

*It is so ordered.*

DATE:

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Deborah J. Saltzman.  
Judicial Officer.

## PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:

3911 CLEVELAND AVE

SD, CA 92003

A true and correct copy of the foregoing document entitled (specify): SPECIAL INTERESTED PARTY  
Andre Mario Smith, by and through his duly authorized representative, NOTICE OF  
SECOND MOTION AND SECOND MOTION FOR ACCEPTANCE TO INCLUDE FINAL SETTLEMENT  
& CLOSURE AND ORDERS FOR TRANSFER AND OTHER CONFIRMATIONS SUPPLA MOTES  
will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner stated below:

**1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):** Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On (date) NOV 18, 2022, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

☒ Service information continued on attached page

**2. SERVED BY UNITED STATES MAIL:**

On (date) NOV 21, 2022, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

☒ Service information continued on attached page

**3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL** (state method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on (date) \_\_\_\_\_, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

☐ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

NOV 24, 2022 Dominic McNeill  
Date Printed Name

[Signature]  
Signature

**SERVICE LIST  
(Manual Notice)**

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**SERVICE LIST  
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- Lindsey L Smith lls@lnbyb.com, lls@ecf.inforuptcy.com
- United States Trustee (LA) ustpreion16.la.ecf@usdoj.gov
- Jessica Wellington jwellington@bg.law, ecf@bg.law

Form **W-9**  
(Rev. October 2018)  
Department of the Treasury  
Internal Revenue Service**Request for Taxpayer  
Identification Number and Certification****Give Form to the  
requester. Do not  
send to the IRS.**► Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.Print or type.  
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.  <input type="checkbox"/> Individual/sole proprietor or single-member LLC  <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ <b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.  <input type="checkbox"/> Other (see instructions) ► _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  Exempt payee code (if any) _____  Exemption from FATCA reporting code (if any) _____  (Applies to accounts maintained outside the U.S.)
5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
6 City, state, and ZIP code	
7 List account number(s) here (optional)	

**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

<b>Social security number</b>											
				-				-			
<b>or</b>											
<b>Employer identification number</b>											
				-							

**Part II Certification**

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

**Sign  
Here** Signature of  
U.S. person ►

Date ►

**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

**Purpose of Form**

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

**Note:** If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

## What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

**Note: ITIN applicant:** Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

### Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

### Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

### Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

#### Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(f)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

**Note:** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

## Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

## Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note:** See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.SSA.gov](http://www.SSA.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/Businesses](http://www.irs.gov/Businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note:** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

**Signature requirements.** Complete the certification as indicated in items 1 through 5 below.



**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

## What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>1</sup> The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

**\*Note:** The grantor also must provide a Form W-9 to trustee of trust.

**Note:** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

## Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

### Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Visit [www.irs.gov/IdentityTheft](http://www.irs.gov/IdentityTheft) to learn more about identity theft and how to reduce your risk.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

Form **56**

(Rev. November 2022)

Department of the Treasury  
Internal Revenue Service

## Notice Concerning Fiduciary Relationship

(Internal Revenue Code Sections 6036 and 6903)

OMB No. 1545-0013

Go to [www.irs.gov/Form56](http://www.irs.gov/Form56) for instructions and the latest information.

### Part I Identification

Name of person for whom you are acting (as shown on the tax return)	Identifying number	Decedent's social security no.
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Address of person for whom you are acting (number, street, and room or suite no.)

City or town, state, and ZIP code (If a foreign address, see instructions.)

Fiduciary's name

Address of fiduciary (number, street, and room or suite no.)

City or town, state, and ZIP code

Telephone number (optional)

( )

### Section A. Authority

**1** Authority for fiduciary relationship. Check applicable box:

- a** ☐ Court appointment of testate estate (valid will exists)
- b** ☐ Court appointment of intestate estate (no valid will exists)
- c** ☐ Court appointment as guardian or conservator
- d** ☐ Fiduciary of intestate estate
- e** ☐ Valid trust instrument and amendments
- f** ☐ Bankruptcy or assignment for the benefit of creditors
- g** ☐ Other. Describe: \_\_\_\_\_

**2a** If box 1a, 1b, or 1d is checked, enter the date of death: \_\_\_\_\_

**b** If box 1c, 1e, 1f, or 1g is checked, enter the date of appointment, taking office, or assignment or transfer of assets: \_\_\_\_\_

### Section B. Nature of Liability and Tax Notices

**3** Type of taxes (check all that apply): ☐ Income ☐ Gift ☐ Estate ☐ Generation-skipping transfer ☐ Employment  
☐ Excise ☐ Other (describe): \_\_\_\_\_

**4** Federal tax form number (check all that apply): **a** ☐ 706 series **b** ☐ 709 **c** ☐ 940 **d** ☐ 941, 943, 944  
**e** ☐ 1040 or 1040-SR **f** ☐ 1041 **g** ☐ 1120 **h** ☐ Other (list): \_\_\_\_\_

**5** If your authority as a fiduciary does not cover all years or tax periods, check here ☐  
and list the specific years or periods within your authority: \_\_\_\_\_

For Paperwork Reduction Act and Privacy Act Notice, see separate instructions.

Cat. No. 16375I

Form **56** (Rev. 11-2022)

**Part II Revocation or Termination of Notice**

**Section A—Total Revocation or Termination**

- 6** Check this box if you are revoking or terminating all prior notices concerning fiduciary relationships on file with the Internal Revenue Service for the same tax matters and years or periods covered by this notice concerning fiduciary relationship . . . ☐
- Reason for termination of fiduciary relationship. Check applicable box:
- a** ☐ Court order revoking fiduciary authority
- b** ☐ Certificate of dissolution or termination of a business entity
- c** ☐ Other. Describe: \_\_\_\_\_

**Section B—Partial Revocation**

- 7a** Check this box if you are revoking earlier notices concerning fiduciary relationships on file with the Internal Revenue Service for the same tax matters and years or periods covered by this notice concerning fiduciary relationship . . . ☐
- b** Specify to whom granted, date, and address, including ZIP code.
- \_\_\_\_\_
- \_\_\_\_\_

**Section C—Substitute Fiduciary**

- 8** Check this box if a new fiduciary or fiduciaries have been or will be substituted for the revoking or terminating fiduciary and specify the name(s) and address(es), including ZIP code(s), of the new fiduciary(ies) . . . ☐
- \_\_\_\_\_
- \_\_\_\_\_

**Part III Court and Administrative Proceedings**

Name of court (if other than a court proceeding, identify the type of proceeding and name of agency)		Date proceeding initiated	
Address of court		Docket number of proceeding	
City or town, state, and ZIP code	Date	Time <input type="checkbox"/> a.m. <input type="checkbox"/> p.m.	Place of other proceedings

**Part IV Signature**

<b>Please Sign Here</b>	Under penalties of perjury, I declare that I have examined this document, including any accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete.		
	Fiduciary's signature	Title, if applicable	Date